

EXHIBIT B

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Attorneys for Pension Benefit Guaranty Corporation

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re:) Case No. BK-S-06-10725 LBR
 USA COMMERCIAL MORTGAGE COMPANY,) Case No. BK-S-06-10726 LBR
 Debtor.) Case No. BK-S-06-10727 LBR
 In re:) Case No. BK-S-06-10728 LBR
 USA CAPITAL REALTY ADVISORS, LLC) Case No. BK-S-06-10729 LBR
 Debtor.)
 In re:) Chapter 11
 USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC,)
 Debtor.) Jointly Administered Under
 In re:) Case No. BK-S-06-10725 LBR
 USA CAPITAL FIRST TRUST DEED FUND, LLC,)
 Debtor.)
 In re:) Hearing Date: April 17, 2008
 USA SECURITIES, LLC) Hearing Time: 9:30 a.m.
 Debtor.)

**ORDER DISALLOWING AMENDED CLAIM NO. 791 FILED BY THE
 PENSION BENEFIT GUARANTY CORPORATION**

* Motion to permit appearance of government attorney pending.

** Admitted pro hac vice.

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In re: ¶

USA Commercial Mortgage Company, ¶

USA Capital Realty Advisors, LLC, ¶

USA Capital Diversified Trust Deed Fund, LLC, ¶

USA Capital First Trust Deed Fund, LLC, ¶

USA Securities, LLC, ¶
 Debtors. ¶

Affects: ¶

☐ All Debtors ¶☒ USA Commercial Mortgage Company ¶☐ USA Capital Realty Advisors, LLC ¶☐ USA Capital Diversified Trust Deed Fund, LLC ¶☐ USA Capital First Trust Deed Fund, LLC ¶☐ USA Securities, LLC ¶☐ USA Securities, LLC ¶

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This matter having come before the Court upon the supplemental objection (the "Objection") of the USACM Liquidating Trust (the "USACM Trust") [DE 5927], filed on March 4, 2008, to the termination premium claim under 29 U.S.C. § 1306(a)(7) included in Amended Claim No. 791 (the "Termination Premium Claim") filed by the Pension Benefit Guaranty Corporation (the "PBGC"); the PBGC having filed a response in opposition to the Objection on March 14, 2008 (the "Response") [DE 5984]; the USACM Trust having filed a reply in support of the Objection on March 25, 2008 (the "Reply") [DE 6049]; the PBGC having filed a sur-reply in opposition to the Objection on March 31, 2008 (the "Sur-reply") [DE 6063]; the Objection having come before the Court for hearing on April 17, 2008 (the "Hearing"); the Court having considered the Objection, the Response, the Reply, the Sur-reply, the arguments of counsel at the Hearing and other materials of which this Court may take judicial notice; and the Court being otherwise sufficiently advised;

IT IS HEREBY ORDERED:

1. The Objection is sustained for the following reasons:
 - a. The USA Commercial Mortgage Company Defined Benefit Pension Plan terminated "during the pendency of any bankruptcy reorganization proceeding under chapter 11," within the meaning of 29 U.S.C. Sec. 1306(a)(7)(B);
 - b. The termination premium of 29 U.S.C. Sec. 1306(a)(7)(A) applies only upon discharge of the debtor or dismissal of the bankruptcy case;
 - c. No bankruptcy claim within the meaning of Sec. 101(5) of the Bankruptcy Code for termination premiums arises in this case; and
 - d. For the reasons set forth by this Court in its oral ruling at the Hearing; and
2. The Termination Premium Claim No. 10725-00791-2 is hereby disallowed in its entirety.

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PREPARED AND SUBMITTED:

PENSION BENEFIT GUARANTY CORPORATION

By: /s/ Frank A. Anderson

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By: /s/ RC (#0006593)

Susan M. Freeman

Rob Charles

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-and -

FOLEY & LARDNER LLP

Edward J. Green

Geoffrey S. Goodman

Attorneys for USACM Liquidating Trust

APPROVED/DISAPPROVED

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LISA POULIN, CHAPTER 11

TRUSTEE FOR

USA INVESTMENT PARTNERS, LLC

By:

Gregory Garman

Gordon & Silver, Ltd.

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<i>Attorneys for USACM Liquidating Trust</i>	

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In re: USA Commercial Mortgage Company, USA Capital Realty Advisors, LLC, USA Capital Diversified Trust Deed Fund, LLC, USA Capital First Trust Deed Fund, LLC, ¹ USA Securities, LLC, ² <div style="text-align: right;">Debtors.</div>	Case No. BK-S-06-10725-LBR Case No. BK-S-06-10726-LBR Case No. BK-S-06-10727-LBR Case No. BK-S-06-10728-LBR ¹ Case No. BK-S-06-10729-LBR ² CHAPTER 11 Jointly Administered Under Case No. BK-S-06-10725 LBR ORDER DISALLOWING AMENDED CLAIM NO. 791 FILED BY THE PENSION BENEFIT GUARANTY CORPORATION Date of Hearing: April 17, 2008 Time of Hearing: 9:30 a.m.
Affects: <input type="checkbox"/> All Debtors <input checked="" type="checkbox"/> USA Commercial Mortgage Company <input type="checkbox"/> USA Capital Realty Advisors, LLC <input type="checkbox"/> USA Capital Diversified Trust Deed Fund, LLC <input type="checkbox"/> USA Capital First Trust Deed Fund, LLC <input type="checkbox"/> USA Securities, LLC	

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APPROVED/DISAPPROVED LISA POULIN, CHAPTER 11 TRUSTEE FOR USA INVESTMENT PARTNERS, LLC	

¹ This bankruptcy case was closed on October 12, 2007.

² This bankruptcy case was closed on December 26, 2007.

By: _____

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